



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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DIETARY SUPPLEMENTS

Issued September 18, 1978

According to 21 CFR 101.9(c)(7)(iv), issued by the U.S. Food and Drug Administration, the following are the essential vitamins and minerals for human nutrition:

Vitamin A	Folic Acid (Folacin)
Vitamin C (Ascorbic acid)	Vitamin B ₁₂ (Cyanocobalamin)
Thiamine (Vitamin B ₁)	Phosphorous
Riboflavin (Vitamin B ₂)	Iodine
Niacin (Nicotinic Acid)	Magnesium
Calcium	Zinc
Iron	Copper
Vitamin D	Biotin
Vitamin E	Pantothenic Acid
Vitamin B ₆ (Pyridoxine)	

Therefore, any preparation which contains 50 percent or more of the U.S. Recommended Daily Allowance (U.S. RDA) of any of the above, per serving, is a dietary supplement and is not exempt from retail sales tax as a food product.

Note, however, that "Dietary Supplements" refers to preparations in liquid, powdered, granular, tablet, capsule, lozenge, or pill form sold as dietary supplements. Many natural food products contain 50 percent or more of the U.S. RDA of an essential nutrient and some of these foods show the U.S. RDA content on their labels or packages, but these natural foods are not dietary supplements.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov

In addition to the nutrients listed above, certain other vitamins and minerals are recognized as essential or probably essential for human nutrition, but no U.S. RDA's have as yet been established for them. Among these are the following:

Vitamin K	Nickel
Choline	Potassium
Chlorine	Selenium
Chromium	Silicon
Fluorine	Sodium
Manganese	Tin
Molybdenum	Vanadium